

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)**

In re

**LEGACY GLOBAL SPORTS, LP, et. al.,

Debtors**

Chapter 7

**Case No. 20-11157-JEB; and
20-11351 through 20-11376
*Jointly Administered Cases***

**NOTICE OF FILING OF SECOND SUPPLEMENT TO FIRST INTERIM
APPLICATION FOR FEES AND EXPENSES OF ACCOUNTANT TO THE TRUSTEE**

PLEASE TAKE NOTICE THAT Verdolino & Lowey, P.C., accountants to Harold B. Murphy, Chapter 7 Trustee of the above-captioned debtors, has filed a second supplement to the *First Interim Application for Fees and Expenses of Accountant to the Trustee* [docket number 277], attached hereto as Exhibits 1-4.

HAROLD B. MURPHY, Chapter 7 Trustee
of LEGACY GLOBAL SPORTS, LP.

/s/ Kathleen R. Cruickshank
Kathleen R. Cruickshank (BBO #550675)
MURPHY & KING, P.C.
28 State Street Suite 3101
Boston, Massachusetts 02109
Tel: 617-423-0400
Fax: 617-423-0498
Email: kcruickshank@murphyking.com

Dated: November 19, 2021

EXHIBIT 1

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

Exhibit I

In re:

LEGACY GLOBAL SPORTS, L.P.,¹

Debtor.

Chapter 7

Case No. 20-11157-JEB; and
20-11351 through 20-11376

Request for Joint Administration
Pending

**APPLICATION OF CHAPTER 7 TRUSTEE FOR AUTHORITY
TO RETAIN VERDOLINO & LOWEY, P.C., AS ACCOUNTANTS**

Harold B. Murphy, the duly appointed Chapter 7 Trustee (the "Trustee") of the bankruptcy estates (the "Estates") of Legacy Global Sport, LP ("LGS"), LGS Management, LLC, LGS Manufacturing, LLC, Legacy Global Lacrosse LLC, LGS Logistics LLC, LGS Team Sales LLC, Premier Sports Events LLC, Massachusetts Premier Soccer LLC d/b/a Global Premier Soccer, Maine Premier Soccer LLC, Mass Premier Soccer in New Hampshire, LLC, Florida Premier Soccer LLC, New York Premier Soccer LLC, Jersey Premier Soccer LLC, GPS in Vermont LLC, Rhode Island Premier Soccer LLC, Carolina Premier Soccer LLC, Georgia Premier Soccer LLC, Global Premier Soccer Puerto Rico LLC, Global Premier Soccer Canada LLC, Global Premier Soccer Oregon, Global Premier Soccer California LLC, Global Premier Soccer

¹ The affiliated debtors, along with the last four digits of each debtor's federal tax identification number, are as follows: (i) Legacy Global Sports, L.P., EIN #2834; (ii) LGS Management, LLC, EIN # 5401; (iii) LGS Manufacturing LLC, EIN #5305; (iv) Legacy Global Lacrosse LLC, EIN # 0161; (v) LGS Logistics LLC, EIN #6244; (vi) LGS Team Sales LLC, EIN # 6484; (vii) Premier Sports Events LLC, EIN #5407; (viii) Massachusetts Premier Soccer LLC d/b/a Global Premier Soccer, EIN # 6290; (ix) Maine Premier Soccer LLC, EIN #0740; (x) Mass Premier Soccer in New Hampshire, LLC, EIN #2958; (xi) Florida Premier Soccer LLC, EIN #0702; (xii) New York Premier Soccer LLC, EIN # 27-2451104; (xiii) Jersey Premier Soccer LLC, EIN # 0501; (xiv) GPS in Vermont LLC, EIN #3359; (xv) Rhode Island Premier Soccer LLC, EIN #2841; (xvi) Carolina Premier Soccer LLC, EIN # 46-1594047; (xvii) Georgia Premier Soccer LLC, EIN #1982; (xviii) Global Premier Soccer Puerto Rico LLC, EIN #1857; (xix) Global Premier Soccer Canada LLC, EIN # 6291; (xx) Global Premier Soccer Oregon, EIN #8242; (xxi) Global Premier Soccer California LLC, EIN #7811; (xxii) Global Premier Soccer Missouri, LLC, EIN #2782; (xxiii) Global Premier Soccer Connecticut, EIN # 6400; (xxiv) Global Premier Soccer Delaware, EIN # 4703; (xxv) Global Premier Soccer Michigan LLC, EIN # 0533; (xxvi) Global Premier Soccer Minnesota LLC, EIN # 5588; and (xxvii) Global Premier Soccer Ohio LLC, EIN #0022.

Dated: 8/18/2020

EXHIBIT 2

LEGACY GLOBAL SPORTS					Exhibit II
Statement of Services - Verdolino & Lowey, P.C. as of June 30, 2021					
Date	Description	Staff	Hours	Rate	Fees
07/13/20	Preparing spreadsheet of company owned vehicles. spreadsheet for Vehicles.	Robert	1.6	\$215.00	\$344.00
07/13/20	Preparing spreadsheet of company owned vehicles. spreadsheet for Vehicles.	Robert	2.1	\$215.00	\$451.50
07/15/20	Creating inventory of bank statements.	Robert	4.4	\$215.00	\$946.00
07/16/20	Creating inventory of bank statements.	Robert	6.3	\$215.00	\$1,354.50
07/17/20	Attention to legal letter; gather 341 notice and related pleadings; email to counsel re: same.	Flynn, M	0.4	\$370.00	\$148.00
07/17/20	Creating inventory of bank statements.	Robert	2.2	\$215.00	\$473.00
07/22/20	TCW American Express to obtain refund and cancel card.	Robert	0.4	\$215.00	\$86.00
07/28/20	Picking up computers from WePay in Boston	Robert	2.5	\$215.00	\$537.50
07/31/20	Follow up email to K. Cruickshank re: petty cash.	Abate	0.1	\$270.00	\$27.00
07/31/20	Discussion with R. Cotnoir re: online access to bank accounts.	Abate	0.3	\$270.00	\$81.00
07/31/20	Discussion with T. McDonald re: online access to bank accounts.	Abate	0.2	\$270.00	\$54.00
08/04/20	Confirming case name for Cashier's check.	Abate	0.1	\$270.00	\$27.00
08/05/20	Email re: cashier's check.	Abate	0.1	\$270.00	\$27.00
08/06/20	Updating bank statement inventory	Robert	7.4	\$215.00	\$1,591.00
08/07/20	Email M. Spanos re: checks being forwarded for deposit.	Abate	0.1	\$270.00	\$27.00
08/10/20	Updating bank Statement inventory	Robert	7.0	\$215.00	\$1,505.00
08/11/20	Updating bank statement inventory	Robert	2.7	\$215.00	\$580.50
08/12/20	TCW K. Cruickshank re: sale of assets and information for a data room.	Flynn, M	0.4	\$370.00	\$148.00
08/12/20	TCW K. Cruickshank, C. Jalbert, and M. Saperstein to discuss potential sale of assets and related issues.	Flynn, M	0.4	\$370.00	\$148.00
08/12/20	Discussions with R. Cotnoir re: bank statement inventory and issues downloading same.	Flynn, M	0.2	\$370.00	\$74.00
08/12/20	Review of files and emails re: data for potential asset sale; discussions with C. Jablert re: Same.	Flynn, M	0.9	\$370.00	\$333.00
08/12/20	Emails and TCWs F. Osborne re: data back-up received.	Flynn, M	0.2	\$370.00	\$74.00
08/12/20	Review of draft motion to sell.	Flynn, M	0.2	\$370.00	\$74.00
08/13/20	Making a Preference and Insiders Analysis spreadsheet; Find Insiders, Relatives in SOFA. Made Insiders spreadsheet	Robert	4.1	\$215.00	\$881.50
08/13/20	Updating bank statement inventory; opening mail	Robert	1.0	\$215.00	\$215.00
08/14/20	Review of and discuss bank statement and inventory with R. Cotnoir and E. Abate.	Flynn, M	0.1	\$370.00	\$37.00
08/14/20	Discuss notices and mail with M. Robert.	Flynn, M	0.1	\$370.00	\$37.00
08/17/20	Email to K. Cruickshank re: auto accident claim and server information.	Flynn, M	0.1	\$370.00	\$37.00
08/18/20	Reviewing bank statement inventory	Robert	1.3	\$215.00	\$279.50
08/19/20	Review and discuss bank statements and inventory of same with R. Cotnoir.	Flynn, M	0.6	\$370.00	\$222.00
08/19/20	Reviewing Preference Analysis	Robert	0.3	\$215.00	\$64.50
08/20/20	Review of mail and checks received; discussion with R. Cotnoir re: bank records.	Flynn, M	0.3	\$370.00	\$111.00
08/20/20	Updating bank statement inventory	Robert	1.6	\$215.00	\$344.00
08/25/20	Emails to P. Bley re: information search re: AR balances.	Flynn, M	0.2	\$370.00	\$74.00
08/31/20	Email to K. Cruickshank re: safes and access to same.	Flynn, M	0.1	\$370.00	\$37.00

LEGACY GLOBAL SPORTS					Exhibit II
Statement of Services - Verdolino & Lowey, P.C. as of June 30, 2021					
Date	Description	Staff	Hours	Rate	Fees
09/28/20	TCW K. Cruickshank, T. McDonald, P. Cotto, and M. Saperstein re: software and auction information; incurs follow-up with T. McDonald and P. Cotto.	Flynn, M	0.5	\$385.00	\$192.50
09/28/20	Conference call to discuss upcoming LGS auction.	McDonald	0.4	\$335.00	\$134.00
09/28/20	Call with David Head of Murphy King to discuss LGS IP electronic records and related systems and about setting a demo of their PSE registration system for a potential buyer.	McDonald	0.4	\$335.00	\$134.00
09/29/20	Call with potential buyer of Legacy's PSE registration system to go over tech specs of this system and what exactly he would be getting if he purchases, etc.	McDonald	0.4	\$335.00	\$134.00
09/30/20	Continued working on LGS bankruptcy auction related items (mainly involving the PSE Registration system).	McDonald	2.6	\$335.00	\$871.00
10/01/20	Continued working on LGS bankruptcy auction related items (mostly to do with the PSE registration system).	McDonald	3.1	\$335.00	\$1,038.50
10/02/20	Continued working on LGS PSE system items and trying to set up a demo of this system for high bidder at yesterday's bankruptcy auction	McDonald	3.1	\$335.00	\$1,038.50
10/05/20	Hosted Zoom meeting with potential buyer of LGS PSE Registration/Booking system to give them a demo of the system.	McDonald	0.9	\$335.00	\$301.50
10/05/20	Continued working on locating and preparing all of the PSE system deliverables for the LGS bankruptcy auction. Performed more searches of LGS electronic records for Kate C.	McDonald	2.1	\$335.00	\$703.50
10/06/20	Continued working to produce all LGS deliverables from bankruptcy auction.	McDonald	2.4	\$335.00	\$804.00
10/07/20	Continued working to collect and prepare all PSE System related deliverables for transfer to buyer after close.	McDonald	2.2	\$335.00	\$737.00
10/08/20	Continued working on Legacy PSE Registration System and asset deliverables for buyer.	McDonald	1.2	\$335.00	\$402.00
10/09/20	Assisted buyer of PSE Registration System with transfer of the system's source code and training materials/documentation.	McDonald	1.1	\$335.00	\$368.50
10/09/20	Began working to transfer all LGS Europe related electronic records to buyer of those assets.	McDonald	0.9	\$335.00	\$301.50
10/12/20	Continued compiling and copying LGS Europe electronic records to portable drive for Joe St. Pierre.	McDonald	1.1	\$335.00	\$368.50
10/12/20	Uploaded more PSE System related electronic records to buyer's Google Drive account.	McDonald	0.4	\$335.00	\$134.00
10/12/20	Downloaded LGS Europe customer data exported by AWS consultant Kathleen Harris from her Box.com account to V&L network.	McDonald	0.3	\$335.00	\$100.50
10/13/20	Continued working with PSE System buyer to produce all LGS electronic records he is entitled to and has requested.	McDonald	0.4	\$335.00	\$134.00
10/14/20	Finished copying LGS Europe electronic records to encrypted flash drive and overnighted that to John St. Pierre as per his request.	McDonald	0.6	\$335.00	\$201.00
10/14/20	Continued working with PSE System buyer to compile and transfer all LGS electronic records and documentation he is entitled to.	McDonald	0.6	\$335.00	\$201.00

LEGACY GLOBAL SPORTS					Exhibit II
Statement of Services - Verdolino & Lowey, P.C. as of June 30, 2021					
Date	Description	Staff	Hours	Rate	Fees
10/15/20	Continued working with PSE System buyer to transfer all of this system's electronic records and documentation over to him. Also, put him in touch with LGS AWS consultant so that she can give him a quote to assist him with transferring these systems over to a new AWS account.	McDonald	0.3	\$335.00	\$100.50
10/16/20	Set up email forwarding on a few more LGS Office 365 accounts as per Sergei Zak's request.	McDonald	0.4	\$335.00	\$134.00
10/29/20	Call with AWS consultant regarding LGS/PSE system backup status and transition to PSE buyer.	McDonald	0.3	\$335.00	\$100.50
10/30/20	Call with PSE System buyer to notify him AWS access is going away soon so he needs to transfer the system to his own AWS account ASAP.	McDonald	0.3	\$335.00	\$100.50
11/09/20	Set up more Legacy Europe email accounts to forward to Sergei Zak as per his request. Downloaded and uploaded more LGS Europe email accounts to his Google Drive as well/	McDonald	0.6	\$335.00	\$201.00
11/11/20	Email A. Spanos re: checks received.	Abate	0.1	\$295.00	\$29.50
11/11/20	Discussion with E. Abate re: AMEX refund and related account statements.	Flynn, M	0.1	\$385.00	\$38.50
11/16/20	Call with PSE system buyer to discuss permanently removing PSE data from Legacy's AWS account now that he has a good backup of everything he will need going forward.	McDonald	0.2	\$335.00	\$67.00
11/23/20	Emails and TCW T. McDonald re: refund check and related issues.	Flynn, M	0.2	\$385.00	\$77.00
11/30/20	Made some DNS changes requested by PSE System buyer for PSE related domains.	McDonald	0.2	\$335.00	\$67.00
12/03/20	Began working on transferring PSE domain names over to buyer of that system.	McDonald	0.4	\$335.00	\$134.00
12/04/20	Continued working with PSE system buyer to transfer all PSE related domain names over to his new account.	McDonald	0.3	\$335.00	\$100.50
12/10/20	Calls with Kate C. and AWS consultant Kathleen Harris to discuss Legacy's AWS account.	McDonald	0.6	\$335.00	\$201.00
02/04/21	Began researching subpoena request sent to me by Kate C. regarding LGS Google electronic records.	McDonald	0.3	\$335.00	\$100.50
02/24/21	Email to T. McDonald re: electronic records issues concerning subpoena.	Flynn, M	0.1	\$385.00	\$38.50
02/24/21	Reviewed LGS G-Suite account and called Kate C. to discuss as per her request.	McDonald	0.4	\$335.00	\$134.00
03/10/21	Renewed some LGS domain names that were expiring at Kate C's request.	McDonald	0.2	\$335.00	\$67.00
03/23/21	Forwarding former employee a copy of their W2.	Abate	0.1	\$295.00	\$29.50
Total Hours and Fees			79.8		\$21,470.50

EXHIBIT 3

LEGACY GLOBAL SPORTS, L.P.
Chapter 7; Case No. 20-11157-JEB

Exhibit III
Page 1 of 2

Selected Biographical Data of Accountants

Matthew R. Flynn, CPA, CFF, CIRA - Manager; Verdolino & Lowey,
P.C., Certified Public Accountants

Matthew joined Verdolino & Lowey, P.C. in 1999 and is a department manager central to the successful operation of V&L's bankruptcy area. He specializes in bankruptcy-related work, including promulgation of debtor schedules and statements of financial affairs; fraud investigations both in and outside of the bankruptcy arena; preference and avoidance action analyses, claims analyses and preparation of Ch. 11 operating reports. Matthew regularly assumes the lead role in high profile cases across all disciplines with responsibilities which can include forensic accounting; business liquidations; litigation support; records reconstruction; financial accounting and reporting; budgeting; and cash flow analysis. Matthew graduated from Saint Anselm College, and has been a CPA since 2003, received his Certification in Financial Forensics in 2008, and became a Certified Insolvency and Restructuring Advisor in December 2012.

Tim McDonald - Computer Forensic Analyst - Verdolino & Lowey,
P.C., Certified Public Accountants

Tim joined Verdolino and Lowey, P.C. in 2012 as a Computer Forensic Examiner/Systems Analyst. His current duties involve handling e-discovery, computer forensics, and data recovery-related cases. He also handles network security and assists in systems administration. Tim graduated from Excelsior College with a Bachelor of Science in Computer Information Systems and holds the following certifications: EnCase Certified Examiner, Microsoft Certified Systems Engineer, and Microsoft Certified Professional.

LEGACY GLOBAL SPORTS, L.P.
Chapter 7; Case No. 20-11157-JEB

Exhibit III
Page 2 of 2

Selected Biographical Data of Accountants

Emily Abate, Bankruptcy Accounting Assistant- Verdolino & Lowey,
P.C., Certified Public Accountants

Emily joined Verdolino & Lowey in January of 2015 as an intern and became a full-time employee in May of 2015 upon her graduation from The University of Alabama with a Bachelor of Science in Accounting. She works primarily on detailed data entry tasks, in connection with preference and claims analyses, on records inventory & review, on account reconciliations and compilation of data associated with certain reporting, as well as on a variety of other project specific detail-oriented tasks. Emily also assists the team working with high net-worth private clients and on special projects related to Family Office administration when necessary and is a prime contact for outside parties in numerous bankruptcy and liquidation matters.

Michael Robert, Bankruptcy Accounting Assistant- Verdolino &
Lowey, P.C., Certified Public Accountants

Mike joined Verdolino & Lowey in August of 2019 as a staff accountant. Mike works primarily on detailed data entry tasks in connection with the preference and claims analyses, record inventory & review, as well as a variety of project specific detail-oriented tasks. Mike received a Bachelor of Science in Accounting from Johnson & Wales in 2019. Prior to work at Verdolino & Lowey, Mike worked as an accounting clerk for two and a half years at Teknor Apex Company.

EXHIBIT 4

LEGACY GLOBAL SPORTS, L.P.
Chapter 7; Case No. 20-11157-JEB

Exhibit IV

Detail of Necessary Out-of-Pocket Expenses

Mileage, at statutory rates	\$ 174.85
Postage and delivery (Actual)	440.96
Storage ⁶	1,452.00
Cost of W-2 preparation (Actual)	333.10
Communication (Actual)	17.18
Copying (\$0.15 per page)	<u>31.05</u>
Total Expenses	<u>\$2,116.04</u>

6 The Accountants were storing 88 boxes of Debtor records that are being retained to administer the Estate since August 2020. The Accountants charge \$1.50 per box per month which is the per box pro-rata estimated cost of maintaining the warehouse and related personnel. The monthly charges are less than well-known document storage facilities would charge because the charge includes access to the records, delivery and pick-up within eastern Massachusetts and use of offices and copy machine to the extent required by any party to the case without further cost, except for the cost of copying, the initial pick-up, inventory of records and disposal.